

NO COPY
DO NOT SEND OUT
(When necessary
copies from this
copy and please
bring to 1011)

OFFICIAL
FILE COPY
DO NOT SEND OUT
(When necessary
copies from this
copy and please
bring to 1011)

COMPREHENSIVE ANNUAL FINANCIAL REPORT
of the
LASALLE COMMUNITY ACTION ASSOCIATION, INC.
for the
YEAR ENDED DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

RECEIVED
LEGISLATIVE AUDITOR
2000 JUL -5 AM 11:22

Release Date 08-30-00

JAMES T. BATES
CERTIFIED PUBLIC ACCOUNTANT

612 Barksdale Blvd
Bossier City, Louisiana 71111

COMPREHENSIVE ANNUAL FINANCIAL REPORT
of the
LASALLE COMMUNITY ACTION ASSOCIATION, INC.
for the
YEAR ENDED DECEMBER 31, 1999

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
Comprehensive Annual Financial Report
Year Ended December 31, 1999

Table of Contents

GENERAL PURPOSE FINANCIAL STATEMENTS:

Independent Auditor's Report on General Purpose Financial Statements	AR-1
Combined Balance Sheets - All Funds	Exhibit 1
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Fund Types	Exhibit 2
Notes to Financial Statements	Exhibit 3

SUPPLEMENTARY DATA, COMBINING AND INDIVIDUAL FUND STATEMENTS-

General Fund:	
Balance Sheets	A-1
Statements of Revenues, Expenditures and Changes in Fund Balance	A-2
Special Revenue Funds:	
Combining Balance Sheet	B-1
Combining Statements of Revenues, Expenditures and Changes In Fund Balance	B-2
Rapides Foundation:	
Balance Sheets	B-3
Statement of Revenues, Expenditures and Changes in Fund Balance	B-4
Community Service Block Grant:	
Balance Sheets	B-5
Statements of Revenues, Expenditures and Changes in Fund Balance	B-6
Statement of Budgeted and Actual Revenues and Expenditures	B-7
Emergency Food and Shelter:	
Balance Sheets	B-8
Statements of Revenues, Expenditures and Changes in Fund Balance	B-9
Statement of Budgeted and Actual Revenues, and Expenditures and Changes in Fund Balance for the Program Year Ended December 31, 1999	B-10
Weatherization Assistance Program:	
Balance Sheets	B-11
Statements of Revenues, Expenditures and Changes in Fund Balance	B-12
Statements of Budgeted and Actual Revenues and Expenditures for the Program Year Ended March 31, 1999	B-13

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents, Continued

Food Stamp Program - Concordia Parish:	
Balance Sheets	B-14
Statements of Revenues, Expenditures and Changes in Fund Balance	B-15
Statement of Budgeted and Actual Revenues and Expenditures for the Program Year Ended June 30, 1999	B-16
Head Start:	
Balance Sheets	B-17
Statements of Revenues, Expenditures and Changes in Fund Balance	B-18
Statement of Budgeted and Actual Revenues and Expenditures for The Year Ended March 31, 1999	B-19
Head Start Food Reimbursement:	
Balance Sheets	B-20
Statements of Revenues, Expenditures and Changes in Fund Balance	B-21
Head Start Summer Child Care:	
Balance Sheets	B-22
Statements of Revenues and Expenditures and Changes in Fund Balance	B-23
Statement of Budgeted Revenues and Expenditures for the Program Year Ended September 31, 1999 and Actual Revenues and Expenditures for the Seven Months Ended December 31, 1999	B-24
Statement of Budgeted Revenues and Expenditures for the Program Year Ended May 31, 1999 and Actual Revenues and Expenditures for the Seven Months Ended December 31, 1999	B-25
Hud Section 8:	
Balance Sheets	B-26
Statements of Revenues, Expenditures and Changes in Fund Balance	B-27
International Paper Grant Award	
Balance Sheets	B-28
Statements of Revenues, Expenditures and Changes in Fund Balance	B-29
JTPA Program:	
Combining Balance Sheets	B-30
Combining Statements of Revenues, Expenditures and Changes in Fund Balance	B-31
JTPA Title II-A:	
Balance Sheets	B-32
Statements of Revenues, Expenditures and Changes in Fund Balance	B-33
Statement of Fiscal Year 1998 Appropriations (Budget) for Which Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999	B-34
Statements of Fiscal Year 1999 Appropriations (Budget) for Which Actual Revenues and Expenditures were Incurred during the Year ended December 31, 1999	B-35

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents, Continued

JTPA Title II-B:	
Balance Sheets	B-36
Statements of Revenues, Expenditures and Changes in Fund Balance	B-37
JTPA Title II-B:	
Statement of Fiscal Year 1998 Appropriations (Budget) for Which Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999	B-38
Statement of Fiscal Year 1999 Appropriations (Budget) for Which Actual Revenues and Expenditures were Incurred during the Year ended December 31, 1999	B-39
JTPA Title II-C:	
Balance Sheets	B-40
Statements of Revenues, Expenditures and Changes in Fund Balance	B-41
Statement of Fiscal Year 1998 Appropriation (Budget) for which Actual Revenues and Expenditures were Completed During the Year Ended December 31, 1999	B-42
Statement of II-B to II-C Transfer Appropriation (Budget) for Fiscal Year 1999 for which Actual Revenues and Expenditures were Completed During The Year Ended December 31, 1999	B-43
Statement of II-B to II-C Transfer Appropriation (Budget) for Fiscal Year 2000 for which Actual Revenues and Expenditures were Incurred during the Year ended December 31, 1999	B-44
JTPA Eight Percent:	
Balance Sheets	B-45
Statements of Revenues, Expenditures and Changes in Fund Balance	B-46
Statement of Fiscal Year 1998/1999 Appropriations and Actual Revenues and Expenditures were completed during the Year Ended December 31, 1999	B-47
Statement of Fiscal Year 1999/2000 Appropriations and Actual Revenues and Expenditures to Date for The Year Ended December 31, 1999	B-48
JTPA Incentive Grant -5%	
Balance Sheets	B-49
Statements of Revenues, Expenditures and Changes in Fund Balance	B-50
Statements of Fiscal Year 1996/1997 Appropriations for which Actual Revenues and Expenditures were Completed during the Year Ended December 31, 1999	B-51
Statement of Fiscal Year 1998/1999 Appropriations and Actual Revenues and Expenditures to Incurred During the Year Ended December 31, 1999	B-52
JTPA Title III-F:	
Balance Sheets	B-53
Statements of Revenues, Expenditures and Changes in Fund Balance	B-54

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents, Continued

JTPA Title III-F: Continued	
Statement of Fiscal Year 1998 Appropriation for which Actual Revenues and Expenditures were Completed During the Year Ended December 31, 1999	B-55
Statement of Fiscal Year 1999 Appropriations (Budget) for which Actual Revenues and Expenditures were Incurred during the Year ended December 31, 1999	B-56
Welfare To Work:	
Balance Sheets	B-57
Statements of Revenues, Expenditures and Changes in Fund Balance	B-58
Statement of Fiscal Year 1998 Appropriations (Budget) for which Actual Revenues and Expenditures were Incurred during the Year ended December 31, 1999	B-59
Statement of Fiscal Year 1999 Appropriations (Budget) for which Actual Revenues and Expenditures were Incurred during the Year ended December 31, 1999	B-60
Liheap Program - Energy Assistance:	
Balance Sheets	B-61
Statements of Revenues, Expenditures and Changes in Fund Balance	B-62
Statement of Budgeted and Actual Revenues, Expenditures and Changes in Fund Balance for the Program Year Ended December 31, 1999	B-63
Medicaid Fund:	
Balance Sheets	B-64
Statements of Revenues, Expenditures and Changes in Fund Balance	B-65
Needy Families:	
Balance Sheets	B-66
Statements of Revenues, Expenditures and Changes in Fund Balance	B-67
Project Independence - Catahoula Parish:	
Balance Sheets	B-68
Statements of Revenues, Expenditures and Changes in Fund Balance	B-69
Statements of Budgeted and Actual Revenues and Expenditures for the Program Year Ended September 30, 1999	B-70

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Table of Contents, Continued

Project Independence _ Concordia Parish:	
Balance Sheets	B-71
Statements of Revenues, Expenditures and Changes in Fund Balance	B-72
Statements of Budgeted and Actual Revenues and Expenditures for the Year Ended June 30, 1999	B-73
Project Independence _ Grant Parish:	
Balance Sheets	B-74
Statements of Revenues, Expenditures and Changes in Fund Balance	B-75
Statement of Budgeted and Actual Revenues and Expenditures for the Year Ended June 30, 1997	B-76
Welfare to Work - Project Independence:	
Balance Sheet	B-77
Statements of Revenues, Expenditures and Changes in Fund Balance	B-78

OTHER REPORTS

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	AR-2
Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	AR-3
Schedule of Expenditures of Federal Funds	S-1
Notes to Schedule of Expenditures of Federal Funds	S-2
Summary Schedule of Prior Audit Findings	S-3
Schedule of Findings and Question Costs	S-3
Schedule of Prior Findings for Louisiana Legislative Auditor	S-3
Schedule Current Audit Findings for Louisiana Legislative Auditor	S-3

James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
612 BARKSDALE BOULEVARD
BOSSIER CITY, LOUISIANA 71111

AR-1

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
(318) 742-5238
FAX (318) 742-5766

Independent Auditor's Report

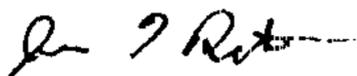
The Board of Directors
LaSalle Community Action Association, Inc.
Harrisonburg, Louisiana

I have audited the general purpose financial statements LaSalle Community Action Association, as of and for the period ended December 31, 1999, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the management of the Association. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the LaSalle Community Action Association, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued reports dated June 28, 2000 on my consideration of LaSalle Community Action Association, Inc.'s internal control over financial reporting, compliance with requirements applicable to major programs and my tests of compliance with certain provisions of laws, regulations, contracts and grants and OMB Circular A-133.



June 28, 2000

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

All Fund Types
 Combined Balance Sheet
 December 31, 1999

	General Fund	Special Revenue Funds	All Funds Memorandum Total
ASSETS			
Cash in bank	\$ 12,768	\$ 125,115	\$ 137,883
Due from grant	0	29,600	29,600
Due from other funds	8,406	13,054	21,460
Prepaid expenses	0	90	90
Travel advances	0	0	0
Construction in progress	0	189,080	189,080
Due from HUD	0	43	43
Other assets	0	116	116
Total Assets	\$ 21,174	\$ 357,098	\$ 378,272
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 0	\$ 33,743	\$ 33,743
Accrued expenses	0	10,398	10,398
Due to grant	0	0	0
Line Of Credit	0	185,423	185,423
Due to other funds	0	21,460	21,460
Total liabilities	0	251,024	251,024
Fund Balance, restricted to uses authorized by grant and/or fund	21,174	106,074	127,248
Total liabilities and fund balances	\$ 21,174	\$ 357,098	\$ 378,272

The accompanying notes are an integral part of this statement.

Exhibit 2**LASALLE COMMUNITY ACTION ASSOCIATION, INC.**

All Fund Types

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year ended December 31, 1999

	General Fund	Special Revenue Funds	All Funds Memorandum Total
Revenues:			
Grant revenues:			
Rapides Foundation	\$ 0	\$ 0	\$ 0
LA Department of Labor	0	291,971	291,971
LA Office of Community Services	0	563,406	563,406
LA Department of Social Services	0	220,140	220,140
LA Depart. of Agriculture & Forestry	0	14,667	14,667
LA Education, Food, Nutrition Services	0	197,911	197,911
Police Jury	0	3,096,072	3,096,072
Catahoula Par. Police Jury, HUD Sec-8	0	85,228	85,228
U. S. Dept. of Health & Human Services	0	1,333,005	1,333,005
Cenla Community Action Committee, Inc.	0	0	0
United Way of America	0	56,986	56,986
Other revenues:			
Interest	0	3,323	3,323
Grants from non-governmental sources	0	2,000	2,000
Program contributions by recipients	0	5,849	5,849
Grantee in-kind contributions	0	332,467	332,467
General fund pass-through revenues	<u>1,686,122</u>	<u>0</u>	<u>1,686,122</u>
Total revenues	<u>1,686,122</u>	<u>6,203,025</u>	<u>7,889,147</u>
Current expenditures:			
Personnel	0	1,241,533	1,241,533
Fringe benefits	0	177,657	177,657
Travel	0	4,943	4,943
Equipment acquisitions, maintenance and repairs	0	27,766	27,766
Space cost	0	126,372	126,372
Consumable supplies	0	29,877	29,877
Pupil transportation	0	60,750	60,750
Food costs	0	90,649	90,649
Housing assistance payments	0	93,448	93,448
Administrative expenses	0	775,847	775,847
Program costs	0	2,592,207	2,592,207
Program support, weatherization	0	197,647	197,647
Insulation materials	0	64,781	64,781
Grantee in-kind	0	332,467	332,467
Utility payments	0	295,186	295,186
Cooling assistance	0	0	0
Other operating services	0	85,868	85,868
General fund pass-through expenditures	<u>1,679,246</u>	<u>0</u>	<u>1,679,246</u>
Total expenditures	<u>1,679,246</u>	<u>6,196,998</u>	<u>7,876,244</u>
Excess Revenues (Deficit) over Expenditures	6,876	6,027	12,903
Prior year adjustments/refunds	0	79	79
Fund Balance, January 1, 1999	<u>14,298</u>	<u>97,444</u>	<u>111,742</u>
Fund Balance, December 31, 1999, restricted to uses authorized by the grant and/or fund	<u>\$ 21,174</u>	<u>\$ 103,550</u>	<u>\$ 124,724</u>

The accompanying notes are an integral part of this statement.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Notes to Financial Statements

December 31, 1999

1. Summary of Significant Accounting Policies

The LaSalle Community Action Association, Inc. (Association) is a corporation organized under the laws of the State of Louisiana. The Association is a non-stock corporation and its members have been issued certificates of membership. It is controlled and managed by a board of directors duly elected by the members.

The Association is not for profit organization. Its mission is to manage and operate Federal and State of Louisiana programs for the elderly, minorities and other disadvantaged citizens.

It has adopted the CAP Financial Instruction guide in the handling of all funds. The accounting and reporting policies conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies.

A. Fund Accounting

The accounts of the Association are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of balanced accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types as follows:

General Fund

The General Fund, the general operating fund of the Association, accounts for all financial resources except those required to be included in other funds.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of the specific revenue sources that are legally restricted to expenditures for specific purposes.

Exhibit 3

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Notes to Financial Statements

B. Basis of Accounting

All governmental funds are accounted for using the modified basis of accounting. Revenues are recognized at the point that allowable and reimbursable expenditures are recognized. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating materials and supplies are regarded as expenditures at the time purchased.

The Head Start Program requires that 25% of the amount provided by the Grantor be matched by in-kind contributions. Such contributions were recognized by the Association in the amount of \$332,467 and were made up almost entirely by hourly services at the federal minimum wage rate. The balance of the contributions were space rentals, at the difference between fair market value and the amount paid by the Association, and various other goods and services.

C. Comparative Data

As required, the financial statements presented herein are for the year ended December 31, 1999 although most of the funds have fiscal years which ended at various other dates in 1999.

D. Budgets

The association does not budget for its General Fund. It also does not budget for the Combined Special Revenue Funds, since budgetary control for these funds is maintained on an individual grant basis. Since grant periods may differ from the Association's fiscal year, a comparison of budgetary information for the total Special Revenue Fund would not be meaningful and has not been presented in the general purpose financial statements.

E. Total Columns on Combined Statements - Overview

Total columns on the combined statements are captioned "memorandum" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial position or results of operations. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Notes to Financial Statements

2. Interfund Receivables and Payables

Individual fund receivables and payable balances at December 31, 1999 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$19,063	\$10,657
Weatherization	5,249	
Head Start Summer		
Child Care	560	
LiHeap Energy	4,233	
Needy Family	58	
Catahoula Project		
Independence	349	
Concordia Project		
Independence	2,274	2,022
Grant Project Independence	331	
Community Service		
Block Grant		4,915
Head Start		906
HUD Section 8		4
Medicaid Fund		11,216
Welfare to Work Project		
Independence	_____	<u>2,397</u>
Total	<u>\$32,117</u>	<u>\$32,117</u>

3. Taxes on income

The operations of the Association are not for profit. This has been noted and accepted by the Internal Revenue Service of the Federal and Louisiana governments, who have issued an ongoing exemption from taxes on income.

4. Commitments and contingencies

At December 31, 1999, employees of the Association, contingent upon grant revenues availability, were contingently due accrued vacation pay in the approximate amount of \$54,548. Grantors' do not fund such accruals until paid. The contingent liability has been restricted by the Association to "available funding" from grants under which the vacation time was earned. Since this liability is contingent, it has not been included in the financial statements.

Accumulated sick leave is not subject to payment, being available only for time required for sickness or injury.

Exhibit 3

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Notes to Financial Statements

5. Construction in progress and line of credit

In 1999 the Association obtained a \$250,000 line of credit with a local bank with the underlying guarantee of Head Start for the construction of a building from which to operate the program from. As of December 31, 1999 the Association has drawn \$185,423 on the line and expended \$189,080 for the construction.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

General Fund
Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 12,768	\$ 17,440
Due from other funds	<u>8,406</u>	<u>1,412</u>
Total assets	\$ <u>21,174</u>	\$ <u>18,852</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	\$ <u>0</u>	\$ <u>4,554</u>
Total liabilities	0	4,554
Fund balance, restricted to uses authorized by grants and/or funds	<u>21,174</u>	<u>14,298</u>
Total liabilities and fund balance	\$ <u>21,174</u>	\$ <u>18,852</u>

Statement A-2

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

General Fund

Statements of Revenues, Expenditures and
Changes in Fund Balance

For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
General fund pass-through revenues	\$ <u>1,686,122</u>	\$ <u>1,803,185</u>
Total revenues	<u>1,686,122</u>	<u>1,803,185</u>
Current expenditures:		
General fund pass-through expenditures	<u>1,679,246</u>	<u>1,808,609</u>
Total Expenditures	<u>1,679,246</u>	<u>1,808,609</u>
Excess (deficit) of revenues over expenditures	6,876	(5,424)
Transfers from other funds	<u>0</u>	<u>0</u>
Excess (deficit) of revenues and transfers over expenditures	6,876	(5,424)
Fund Balance:		
Balance at beginning of year	<u>14,298</u>	<u>19,722</u>
Balance at end of year, restricted to uses authorized by grants and/or funds	\$ <u><u>21,174</u></u>	\$ <u><u>14,298</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

All Special Revenue Funds
Combining Balance Sheet
December 31, 1999

	<u>Rapides Foundation</u>	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatheri- zation Assistance</u>	<u>Concordia Food Stamps</u>	<u>Head Start</u>	<u>Head Start Food Reim- bursement</u>	<u>Head Start Summer Child Care</u>
ASSETS								
Cash in bank	\$ 500	\$ 0	\$ 0	\$ 835	\$ 1,882	\$ 23,354	\$ 33,834	\$ 30
Due from grant	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	5,249	0	0	0	560
Prepaid expenses	0	0	0	0	0	0	0	0
Travel advances	0	0	0	0	0	0	0	0
Construction In Progress	0	0	0	0	0	189,080	0	0
Due from HUD	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0	0
Total assets	\$ 500	\$ 0	\$ 0	\$ 6,084	\$ 1,882	\$ 212,434	\$ 33,834	\$ 590
LIABILITIES AND FUND BALANCE								
Liabilities:								
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Accrued Expenses	0	0	0	5,637	0	0	0	0
Due to grant	0	0	0	0	0	0	0	0
Line Of Credit	0	0	0	0	0	185,423	0	0
Due to other funds	0	4,915	0	0	0	906	0	0
Total liabilities	0	4,915	0	5,637	0	186,329	0	0
Fund Balance (Deficit) restricted to uses authorized by the grant and/or fund	500	(4,915)	0	447	1,882	26,105	33,834	590
Total liabilities and fund balances	\$ 500	\$ 0	\$ 0	\$ 6,084	\$ 1,882	\$ 212,434	\$ 33,834	\$ 590

<u>HUD Section 8</u>	<u>International Paper Award Grant</u>	<u>JTPA</u>	<u>LIHEAP Energy Assistance</u>	<u>Medicaid Fund</u>	<u>Needy Family</u>	<u>Catahoula Project In- dependence</u>	<u>Concordia Project In- dependence</u>	<u>Grant Project In- dependence</u>	<u>Welfare to Work Project In- dependence</u>	<u>Total Special Revenue Funds</u>
\$ 9,191	\$ 1,851	\$ 32,892	\$ 8,045	\$ 683	\$ 1,512	\$ 0	\$ 8,109	\$ 0	\$ 2,397	\$ 125,115
0	0	29,600	0	0	0	0	0	0	0	29,600
0	0	0	4,233	0	58	349	2,274	331	0	13,054
0	0	90	0	0	0	0	0	0	0	90
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	189,080
43	0	0	0	0	0	0	0	0	0	43
0	0	116	0	0	0	0	0	0	0	116
<u>\$ 9,234</u>	<u>\$ 1,851</u>	<u>\$ 62,698</u>	<u>\$ 12,278</u>	<u>\$ 683</u>	<u>\$ 1,570</u>	<u>\$ 349</u>	<u>\$ 10,383</u>	<u>\$ 331</u>	<u>\$ 2,397</u>	<u>\$ 357,098</u>

\$ 1,034	\$ 0	\$ 29,600	\$ 0	\$ 0	\$ 0	\$ 2,026	\$ 0	\$ 1,083	\$ 0	\$ 33,743
263	0	0	4,173	0	0	0	0	325	0	10,398
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	185,423
<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,216</u>	<u>0</u>	<u>0</u>	<u>2,022</u>	<u>0</u>	<u>2,397</u>	<u>21,460</u>
1,301	0	29,600	4,173	11,216	0	2,026	2,022	1,408	2,397	251,024
<u>7,933</u>	<u>1,851</u>	<u>33,098</u>	<u>8,105</u>	<u>(10,533)</u>	<u>1,570</u>	<u>(1,677)</u>	<u>8,361</u>	<u>(1,077)</u>	<u>0</u>	<u>106,074</u>
<u>\$ 9,234</u>	<u>\$ 1,851</u>	<u>\$ 62,698</u>	<u>\$ 12,278</u>	<u>\$ 683</u>	<u>\$ 1,570</u>	<u>\$ 349</u>	<u>\$ 10,383</u>	<u>\$ 331</u>	<u>\$ 2,397</u>	<u>\$ 357,098</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

All Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year ended December 31, 1999

	<u>Rapides Foundation</u>	<u>Community Service Block Grant</u>	<u>Emergency Food and Shelter</u>	<u>Weatheri- zation Assistance</u>	<u>Concordia Food Stamps</u>	<u>Head Start</u>	<u>Head Start Food Reim- bursement</u>	<u>Head Start Summer Child Care</u>
Revenues:								
Grant revenues:								
Rapides Foundation	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
LA Department of Labor	0	291,971	0	0	0	0	0	0
LA Office of Community Services	0	0	0	280,693	0	0	0	0
LA Department of Social Services	0	0	0	0	0	0	0	0
LA Depart. of Agriculture & Forestry	0	0	0	0	0	0	0	134,394
LA Education, Food, Nutrition Services	0	0	0	0	0	0	197,911	0
Police Jury	0	0	0	0	0	0	0	0
Catchouls Par. Police Jury, HUD Sec-8	0	0	0	0	0	0	0	0
U. S. Dept. of Health and Human Services	0	0	0	0	0	1,333,005	0	0
Centra Community Action Committee, Inc.	0	0	0	0	0	0	0	0
United Way of America	0	0	56,986	0	0	0	0	0
Other revenues	0	0	0	0	0	744	0	0
Grants from non-governmental sources	0	0	0	0	0	0	0	0
Program contributions by recipients	0	0	0	0	0	0	5,849	0
Grantee in-kind contributions	0	0	0	0	0	0	0	0
Total revenues	0	291,971	56,986	280,693	0	1,666,216	203,760	134,394
Current expenditures:								
Personnel	0	204,689	0	26,186	0	718,507	57,990	122,580
Fringe benefits	0	30,968	0	3,167	0	102,814	9,171	15,806
Travel	0	888	0	0	0	1,916	0	0
Equipment acquisitions, maintenance and repairs	0	12,452	0	0	0	0	4,095	1,254
Space cost	0	956	0	0	0	120,103	3,957	400
Consumable supplies	0	4,355	0	0	0	14,726	5,860	709
Pupil transportation	0	0	0	0	0	60,750	0	0
Food costs	0	3,628	0	0	0	0	80,623	6,398
Housing assistance payments	0	11,715	8,974	0	0	0	0	0
Administrative expenses	0	2,819	1,140	8,852	0	275,102	11,137	0
Program costs	0	0	0	1,050	0	0	0	0
Program support, weatherization	19,980	0	0	177,667	0	0	0	0
Insulation materials	0	0	0	64,781	0	0	0	0
Grantee in-kind	0	0	0	0	0	332,467	0	0
Utility payments	0	5,420	46,872	0	0	0	0	3,008
Cooling assistance	0	0	0	0	0	0	0	0
Other operating services	0	21,078	0	0	0	0	0	0
Total expenditures	19,980	298,968	56,986	281,703	0	1,649,182	172,833	156,144
Excess Revenues (Deficit) over Expenditures	(19,980)	(6,997)	0	(1,010)	0	17,034	30,927	(21,750)
Fund Balance (Deficit), January 1, 1999	20,791	2,082	0	1,457	1,882	9,071	2,907	22,340
Prior year adjustments Refund to Grantor	(311)	0	0	0	0	0	0	0
Fund Balance (Deficit), December 31, 1999, restricted to uses authorized by the grant and/or fund	\$ 500	\$ (4,915)	\$ 0	\$ 447	\$ 1,882	\$ 26,105	\$ 33,834	\$ 590

HUD Section 8	International Paper Award Grant	JTPA	LIHEAP Energy Assistance	Medicaid Fund	Needy Family	Catahoula Project In- dependence	Concordia Project In- dependence	Grant Project In- dependence	Welfare To Work Project In- dependence	Total Special Revenue Funds
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
0	0	0	0	0	0	0	0	0	0	291,971
0	0	0	264,625	18,088	0	0	0	0	0	563,406
0	0	0	0	0	0	8,216	60,391	17,139	0	220,140
0	0	0	0	0	14,667	0	0	0	0	14,667
0	0	0	0	0	0	0	0	0	0	197,911
0	0	3,096,072	0	0	0	0	0	0	0	3,096,072
85,228	0	0	0	0	0	0	0	0	0	85,228
0	0	0	0	0	0	0	0	0	0	1,333,005
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	56,986
182	0	0	0	0	0	0	0	0	2,397	3,323
0	2,000	0	0	0	0	0	0	0	0	2,000
0	0	0	0	0	0	0	0	0	0	5,849
0	0	0	0	0	0	0	0	0	0	332,467
<u>85,410</u>	<u>2,000</u>	<u>3,096,072</u>	<u>264,625</u>	<u>18,088</u>	<u>14,667</u>	<u>8,216</u>	<u>60,391</u>	<u>17,139</u>	<u>2,397</u>	<u>6,203,025</u>
7,509	0	0	6,622	21,325	9,979	4,863	44,196	13,035	2,028	1,239,507
843	0	0	679	3,475	1,327	737	6,404	1,524	371	177,286
0	0	0	0	25	1,909	0	0	205	0	4,943
0	0	0	0	93	0	2,384	5,778	1,510	0	27,566
0	0	0	0	956	0	0	0	0	0	126,372
0	0	0	2,488	4	406	0	1,107	222	0	29,877
0	0	0	0	0	0	0	0	0	0	60,750
0	0	0	0	0	0	0	0	0	0	90,649
72,759	0	0	0	0	0	0	0	0	0	93,448
0	0	476,797	0	0	0	0	0	0	0	775,847
0	0	2,591,157	0	0	0	0	0	0	0	2,592,207
0	0	0	0	0	0	0	0	0	0	197,647
0	0	0	0	0	0	0	0	0	0	64,781
0	0	0	0	0	0	0	0	0	0	332,467
0	0	0	238,645	675	0	0	0	566	0	295,186
0	0	0	0	0	0	0	0	0	0	0
5,730	905	0	8,086	183	833	730	18,705	905	0	85,941
<u>86,841</u>	<u>905</u>	<u>3,067,954</u>	<u>256,520</u>	<u>28,736</u>	<u>14,454</u>	<u>8,714</u>	<u>76,190</u>	<u>17,967</u>	<u>2,397</u>	<u>6,194,474</u>
(1,431)	1,095	28,118	8,105	(8,648)	213	(498)	(15,799)	(828)	0	8,551
8,974	756	4,980	0	(1,885)	1,357	(1,179)	24,160	(249)	0	97,444
390										390
										(311)
<u>\$ 7,933</u>	<u>\$ 1,851</u>	<u>\$ 33,098</u>	<u>\$ 8,105</u>	<u>\$ (10,533)</u>	<u>\$ 1,570</u>	<u>\$ (1,677)</u>	<u>\$ 8,361</u>	<u>\$ (1,077)</u>	<u>\$ 0</u>	<u>\$ 106,074</u>

Statement B-3

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Rapides Foundation
Balance Sheets
December 31, 1999

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 500	\$ 20,791
	<hr/>	<hr/>
Total assets	\$ <u>500</u>	\$ <u>20,791</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 0	\$ 0
Due to Other Fund	<hr/> 0	<hr/> 0
Total liabilities	0	0
Fund balance (Deficit)	<hr/> 500	<hr/> 20,791
Total liabilities and fund balance	\$ <u>500</u>	\$ <u>20,791</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Rapides Foundation
Statement of Revenues, Expenditures and
Changes in Fund Balance
For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
Rapides Foundation	\$ <u> 0</u>	\$ <u> 25,500</u>
Current expenditures		
Renovation costs	<u> 19,980</u>	<u> 4,709</u>
Total expenditures	<u> 19,980</u>	<u> 4,709</u>
Excess revenues over expenditures	(19,980)	20,791
Fund balance (deficit) at beginning of period	20,791	0
Refund to Grantor	<u> (311)</u>	<u> 0</u>
Fund balance (deficit) at end of period	\$ <u> 500</u>	\$ <u> 20,791</u>

Statement B-5

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 0	\$ 0
Due from grant	0	7,841
Prepaid expense	<u>0</u>	<u>2,082</u>
Total assets	<u>\$ 0</u>	<u>\$ 9,923</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Account payable	\$ 0	\$ 7,841
Due to other fund	<u>4,915</u>	<u>0</u>
Total liabilities	4,915	7,841
Fund balance	<u>(4,915)</u>	<u>2,082</u>
Total liabilities and fund balance	<u>\$ 0</u>	<u>\$ 9,923</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
Louisiana Department of Labor	\$ <u>291,971</u>	\$ <u>280,248</u>
Current expenditures:		
Personnel	204,689	192,253
Fringe benefits	30,968	30,232
Travel	888	1,618
Telephone	13,818	11,457
Supplies	4,355	5,916
Rent, outreach	11,715	9,087
Utilities, outreach	5,420	4,446
Insurance	6,822	5,356
Equipment maintenance and repairs	12,452	7,817
Publications	438	810
Food, Lodging for homeless	3,628	4,369
Rent, administration	956	2,700
Other administration expenditures	<u>2,819</u>	<u>2,105</u>
Total expenditures	<u>298,968</u>	<u>278,166</u>
Excess revenues over expenditures	(6,997)	2,082
Fund balance at beginning of year	<u>2,082</u>	<u>0</u>
Fund balance at end of year	\$ <u><u>(4,915)</u></u>	\$ <u><u>2,082</u></u>

Statement B-7

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Community Service Block Grant
Statement of Budgeted and Actual Revenues and Expenditures
For the Year December 31, 1999

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
LA Department of Labor	\$ 292,358	\$ 291,971	\$ (387)
Less amount returned	0	0	0
Net revenues	<u>292,358</u>	<u>291,971</u>	<u>(387)</u>
Expenditures:			
Outreach expenditures:			
Personnel	150,748	150,746	2
Fringe benefits	19,637	19,932	(295)
Travel	500	409	91
Other support costs	40,926	47,849	(6,923)
Food, Lodging for homeless	4,308	3,628	680
Administration expenditures:			
Personnel	53,943	53,943	0
Fringe benefits	11,466	11,036	430
Rent	1,110	956	154
Other administration expenses	9,720	10,469	(749)
Total expenditures	<u>292,358</u>	<u>298,968</u>	<u>(6,610)</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ (6,997)</u>	<u>\$ (6,997)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Emergency Food and Shelter
Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ <u>0</u>	\$ <u>0</u>
Total assets	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
LIABILITIES AND FUND BALANCE		
Due to other fund	\$ 0	\$ 0
Fund balance (deficit), restricted to uses authorized by the grant and/or fund	<u>0</u>	<u>0</u>
Total liabilities and fund balance	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

Statement B-9

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Emergency Food and Shelter
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
United Way of America	\$ <u>56,986</u>	\$ <u>34,322</u>
Current expenditures:		
Food and shelter	8,974	4,595
Utility payments	46,872	29,041
Administration	<u>1,140</u>	<u>686</u>
Total expenditures	<u>56,986</u>	<u>34,322</u>
Excess revenues over expenditures	0	0
Less amount returned to grantor	<u>0</u>	<u>0</u>
Excess revenues over expenditures and amount returned to grantor	0	0
Fund balance at beginning of year	<u>0</u>	<u>0</u>
Fund balance at end of year	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Emergency Food and Shelter
Statement of Budgeted and Actual Revenues,
Expenditures and Changes in Fund Balance
For the Program Year ended December 31, 1999

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
United Way of America	\$ 56,986	\$ 56,986	\$ 0
Current expenditures:			
Food and shelter	5,914	5,914	0
Utility payments	46,872	46,872	0
Other	4,200	4,200	0
Total expenditures	<u>56,986</u>	<u>56,986</u>	<u>0</u>
Excess revenues over expenditures	0	0	0
Less amount returned to grantor	<u>0</u>	<u>0</u>	<u>0</u>
Excess revenues over expenditures amount returned to grantor	0	0	0
Fund balance:			
Fund balance at beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Statement B-11

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance Program

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 835	\$ 1,457
Due from other fund	<u>5,249</u>	<u>0</u>
Total assets	<u>\$ 6,084</u>	<u>1,457</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accrued expenses	\$ <u>5,637</u>	\$ <u>0</u>
Total liabilities	5,637	0
Fund balance (deficit)	<u>447</u>	<u>1,457</u>
Total liabilities and fund balance	<u>\$ 6,084</u>	<u>\$ 1,457</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance Program
 Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LA Office of Community Services	\$ <u>280,693</u>	\$ <u>124,693</u>
Current expenditures:		
Administration:		
Personnel	26,186	18,402
Fringe benefits	3,167	1,915
Other administrative costs	3,948	4,259
Program expenditures:		
Materials	64,781	37,574
Labor	117,847	47,211
Liability insurance	4,904	0
Training and technical assistance	1,050	1,634
Support - other	<u>59,820</u>	<u>22,618</u>
Total expenditures	<u>281,703</u>	<u>133,613</u>
Excess (deficit) revenues over expenditures	(1,010)	(8,920)
Fund balance:		
Balance (deficit) at beginning of year	<u>1,457</u>	<u>10,377</u>
Balance at end of year	\$ <u><u>447</u></u>	\$ <u><u>1,457</u></u>

Statement B-13

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Weatherization Assistance Program
Statement of Budgeted and Actual Revenues and Expenditures
For the Program Year ended March 31, 1999

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
LA Office of Community Services	\$ 488,306	\$ 162,666	\$ (325,640)
Current expenditures:			
Administration salaries	28,338	27,711	627
Financial audit	2,829	4,407	(1,578)
Other administrative expenditures	0	769	(769)
Liability insurance	1,888	0	1,888
Program Operations	325,348	102,077	223,271
Program support	128,250	13,012	115,238
Training and technical assistance	1,653	1,572	81
Total expenditures	488,306	149,548	338,758
Excess revenues over expenditures	\$ 0	\$ 13,118	\$ 13,118

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Food Stamp Program - Concordia Parish

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ <u>1,882</u>	\$ <u>1,882</u>
Total assets	\$ <u><u>1,882</u></u>	\$ <u><u>1,882</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities	\$ 0	\$ 0
Fund balance, restricted to uses authorized by the grant and/or fund	<u>1,882</u>	<u>1,882</u>
Total liabilities and fund balance	\$ <u><u>1,882</u></u>	\$ <u><u>1,882</u></u>

Statement B-15

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Food Stamp Program - Concordia Parish
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
Concordia Parish Police Jury	\$ 0	\$ 0
Current expenditures:		
Personnel	0	0
Fringe benefits	0	0
Supplies and postage	0	0
Insurance	0	0
Travel	0	0
Utilities	0	0
Conferences and seminars	0	0
Telephone	0	(3)
Space rentals	0	0
Over issue of food stamps repaid	0	0
Other expenditures	0	0
Total expenditures	<u>0</u>	<u>(3)</u>
Excess (deficit) revenues over expenditures	0	3
Less transfers to General Fund	<u>0</u>	<u>0</u>
Excess (deficit) revenues over expenditures and transfers	0	3
Fund balance (deficit) at beginning of year	<u>1,882</u>	<u>1,879</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	<u>\$ 1,882</u>	<u>\$ 1,882</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Food Stamp Program - Concordia Parish
Statement of Budgeted and Actual Revenues and Expenditures
For the Program Year ended June 30, 1999

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
Concordia Parish Police Jury	\$ 0	\$ 0	\$ 0
Current expenditures:			
Personnel	0	0	0
Fringe benefits	0	0	0
Supplies and postage	0	0	0
Insurance	0	0	0
Travel	0	0	0
Utilities	0	0	0
Conferences or seminars	0	0	0
Telephone	0	0	0
Space rentals	0	0	0
Over issue of food stamps	0	0	0
Other	0	0	0
Total expenditures	0	0	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

Statement B-17

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant No. H5211

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 23,354	\$ 2,907
Due from grant	0	56,098
Prepaid expense	0	9,071
Construction In Progress	<u>189,080</u>	<u>0</u>
Total assets	\$ <u>212,434</u>	\$ <u>68,076</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ 0	\$ 0
Due to other fund	906	0
Accounts payable	0	56,098
Line Of Credit	<u>185,423</u>	<u>0</u>
Total liabilities	\$ <u>186,329</u>	\$ <u>56,098</u>
Fund balance, restricted to uses authorized by the grant and/or fund	<u>26,105</u>	<u>11,978</u>
Total liabilities and fund balance	\$ <u>212,434</u>	\$ <u>68,076</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant H-5211
 Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Grant revenues:		
Federal OCD funds	\$ 1,333,005	\$ 1,373,976
Other revenues:		
Interest income	744	899
Grantee in-kind contributions	<u>332,467</u>	<u>327,706</u>
Total revenues	<u>1,666,216</u>	<u>1,702,581</u>
Current expenditures:		
Personnel	718,507	648,873
Fringe benefits	102,814	99,711
Travel	1,916	2,383
Transportation - pupils	60,750	68,354
Rent, lease, purchase of equipment	0	3,859
Space costs	120,103	126,786
Consumables - supplies	14,726	22,083
Renovation	0	11,697
Other	22,797	34,921
Administration equipment	0	0
Administration expenditures	<u>275,102</u>	<u>360,767</u>
Sub total	<u>1,316,715</u>	<u>1,379,434</u>
Grantees' in-kind	<u>332,467</u>	<u>327,706</u>
Total expenditures	<u>1,649,182</u>	<u>1,707,140</u>
Excess revenues (deficit) over expenditures	17,034	(4,559)
Fund balance at beginning of year	<u>9,071</u>	<u>13,630</u>
Fund balance at end of year, restricted to uses authorized by the Grant and/or fund	\$ <u>26,105</u>	\$ <u>9,071</u>

Statement B-19

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Grant H-5211

Statement of Budgeted and Actual Revenues and Expenditures
For the Program Year ended March 31, 1999

	Approved Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
Grant revenues:			
Federal OCD funds	\$ 1,281,653	\$ 1,339,500	\$ 57,847
Other revenues:			0
Miscellaneous	0	862	862
Grantee in-kind contributions	320,413	330,829	10,416
Grand total revenues	<u>1,602,066</u>	<u>1,671,191</u>	<u>69,125</u>
Current expenditures:			
Direct costs:			
Personnel	694,457	698,916	(4,459)
Fringe benefits	103,818	108,009	(4,191)
Travel	3,500	3,869	(369)
Transportation - pupils	51,958	65,788	(13,830)
Rent, lease, purchase of equipment	8,500	4,587	3,913
Space costs	108,162	117,117	(8,955)
Consumables - supplies	24,800	19,204	5,596
Other	66,929	31,675	35,254
Administration expenditures	219,529	291,197	(71,668)
Sub total expenditures	<u>1,281,653</u>	<u>1,340,362</u>	<u>(58,709)</u>
Grantees' share	320,413	330,829	(10,416)
Grand total expenditures	<u>1,602,066</u>	<u>1,671,191</u>	<u>(69,125)</u>
Excess (deficit) revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Food Reimbursement
 Balance Sheets
 December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 33,834	\$ 2,907
Due from grant	0	0
Prepaid expense	<u>0</u>	<u>0</u>
Total assets	<u>\$ 33,834</u>	<u>\$ 2,907</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ 0	\$ 0
Due to other fund	0	0
Accounts payable	<u>0</u>	<u>0</u>
Total liabilities	0	0
Fund balance, restricted to uses authorized by the grant and/or fund	<u>33,834</u>	<u>2,907</u>
Total liabilities and fund balance	<u>\$ 33,834</u>	<u>\$ 2,907</u>

Statement B-21

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start - Food Reimbursement
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Grant revenues:		
LA Education, Food & Nutrition Services	197,911	158,417
Program meals at cost	5,849	5,652
Total revenues	<u>203,760</u>	<u>164,069</u>
Current expenditures:		
Personnel	57,990	42,053
Fringe benefits	9,171	6,198
Rent, lease, purchase of equipment	4,095	874
Space costs	3,957	5,472
Consumables - food	80,623	95,661
Consumables - non-edibles	5,860	7,685
Administration expenditures	11,137	3,383
Total expenditures	<u>172,833</u>	<u>161,326</u>
Excess revenues (deficit) over expenditures	30,927	2,743
Fund balance at beginning of year	<u>2,907</u>	<u>164</u>
Fund balance at end of year, restricted to uses authorized by the Grant and/or fund	<u>\$ 33,834</u>	<u>\$ 2,907</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start Summer Child Care
 Balance Sheets
 December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 30	\$ 41,864
Due from other fund	560	0
Due from grant	<u>0</u>	<u>0</u>
Total assets	<u>\$ 590</u>	<u>\$ 41,864</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to grant	\$ <u>0</u>	\$ <u>0</u>
Total liabilities	0	0
Fund balance, restricted to uses authorized by the grant and/or fund	<u>590</u>	<u>41,864</u>
Total liabilities and fund balance	<u>\$ 590</u>	<u>\$ 41,864</u>

Statement B-23

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start Summer Child Care
Statements of Revenues and Expenditures and
Changes in Fund Balance
For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
LA Department of Family Support	\$ <u>134,394</u>	\$ <u>202,699</u>
Expenditures:		
Personnel	122,580	158,753
Fringe benefits	15,806	22,924
Utilities	3,008	3,861
Maintenance	397	572
Postage	0	332
Telephone	190	36
Supplies	709	3,131
Food costs	6,398	20,049
Consultants	2,685	8,115
Enrichment activity	2,992	1,558
Vehicle maintenance	857	2,496
Local travel	0	40
Rent	400	0
Publication	122	0
Total expenditures	<u>156,144</u>	<u>221,867</u>
Excess (deficit) revenues over expenditures	(21,750)	(19,168)
Fund balance (deficit) at beginning of period	<u>22,340</u>	<u>(22,340)</u>
Fund balance at end of period	\$ <u><u>590</u></u>	\$ <u><u>41,508</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start Summer Child Care
Statement of Budgeted Revenues and Expenditures
For the Program Year ended September 1, 1999
and Actual Revenues and Expenditures for the Seven Months Ended December 31, 1999

	Approved Budget <u>1999</u>	Actual, <u>1999</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
LA Department of Family Support	\$ <u>250,000</u>	\$ <u>134,394</u>	\$ <u>115,606</u>
Expenditures:			
Personnel	189,092	122,580	66,512
Fringe benefits	28,364	15,806	12,558
Utilities	3,170	3,008	162
Maintenance	350	397	(47)
Postage	0	0	0
Telephone	200	190	10
Supplies	5,100	709	4,391
Food costs	7,060	6,398	662
Consultants	9,000	2,685	6,315
Enrichment activity	2,914	2,992	(78)
Vehicle maintenance	4,000	857	3,143
Local travel	750	0	750
Rent	0	400	(400)
Publication	0	122	(122)
 Total expenditures	 <u>250,000</u>	 <u>156,144</u>	 <u>93,856</u>
 Excess (deficit) revenues over expenditures	 0	 (21,750)	 21,750
 Fund balance (deficit) at beginning of period	 <u>0</u>	 <u>22,340</u>	 <u>(22,340)</u>
 Fund balance at end of period	 <u>\$ 0</u>	 <u>\$ 590</u>	 <u>\$ 590</u>

Statement B-25

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Head Start Summer Child Care
Statement of Budgeted Revenues and Expenditures
For the Program Year ended May 31, 1999

and Actual Revenues and Expenditures for the Year Ended December 31, 1999

	Approved Budget <u>1999</u>	Actual, <u>1999</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
LA Department of Family Support	\$ <u>250,000</u>	\$ <u>202,699</u>	\$ <u>47,301</u>
Expenditures:			
Personnel	189,092	158,753	30,339
Fringe benefits	28,364	22,924	5,440
Utilities	3,170	3,861	(691)
Maintenance	1,000	572	428
Postage	500	332	168
Telephone	200	36	164
Supplies	5,450	3,131	2,319
Food costs	7,060	20,049	(12,989)
Consultants	6,000	8,115	(2,115)
Enrichment activity	4,414	1,558	2,856
Vehicle maintenance	4,000	2,496	1,504
Local travel	750	40	710
Total expenditures	<u>250,000</u>	<u>221,867</u>	<u>28,133</u>
Excess (deficit) revenues over expenditures	0	(19,168)	19,168
Fund balance (deficit) at beginning of period	<u>0</u>	<u>22,340</u>	<u>(22,340)</u>
Fund balance at end of period	\$ <u><u>0</u></u>	\$ <u><u>3,172</u></u>	\$ <u><u>3,172</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

HUD Section 8 - Catahoula Parish Police Jury

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 9,191	\$ 15,962
Due from HUD	<u>43</u>	<u>0</u>
Total assets	<u>\$ 9,234</u>	<u>\$ 15,962</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to other fund	\$ 4	\$ 6,967
Accounts payable	1,034	21
Accrued expenses	<u>263</u>	<u>0</u>
Total liabilities	1,301	6,988
Fund balance	<u>7,933</u>	<u>8,974</u>
Total liabilities and fund balance	<u>\$ 9,234</u>	<u>\$ 15,962</u>

Statement B-27

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

HUD Section 8 - Catahoula Parish Police Jury
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
Catahoula Parish Police Jury, for HUD	\$ <u>85,228</u>	\$ <u>57,307</u>
Current expenditures:		
Administrative salaries	7,509	3,900
Fringe benefits	843	430
General expenses	5,730	4,660
Housing assistance payments	<u>72,759</u>	<u>47,856</u>
Total expenditures	<u>86,841</u>	<u>56,846</u>
Excess grant revenues (deficit) over expenditures	(1,613)	461
Other Income:		
Administrative fees	142	0
Interest income	<u>40</u>	<u>0</u>
Total other income	<u>182</u>	<u>0</u>
Excess revenues (deficit) over expenditures	(1,431)	461
Fund balance at beginning of year	<u>8,974</u>	<u>8,513</u>
Prior year adjustments	<u>390</u>	<u>0</u>
Fund balance at end of year, restricted to uses authorized by the grant and/or fund	\$ <u><u>7,933</u></u>	\$ <u><u>8,974</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

International Paper Grant Award

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ <u>1,851</u>	\$ <u>756</u>
Total assets	\$ <u><u>1,851</u></u>	\$ <u><u>756</u></u>
LIABILITIES AND FUND BALANCE		
Fund balance, restricted to uses authorized by the grant and/or fund	\$ <u>1,851</u>	\$ <u>756</u>
Total liabilities and fund balance	\$ <u><u>1,851</u></u>	\$ <u><u>756</u></u>

Statement B-29

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

International Paper Grant Award
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
International Paper Company	\$ 2,000	\$ 2,000
Current expenditures	<u>905</u>	<u>1,948</u>
Excess (deficit) revenues over expenditures	1,095	52
Fund balance at beginning of period	<u>756</u>	<u>704</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	<u>\$ 1,851</u>	<u>\$ 756</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA
Combining Balance Sheets
December 31, 1999
with comparative totals for 1998

ASSETS	Title <u>II-A</u>	Title <u>II-B</u>	Title <u>II-C</u>
Cash in bank	\$ 4,868	\$ 17,531	\$ 2,838
Receivables:			
Due from grant	2,500	0	1,000
Prepaid expenses	90	0	0
Travel advances	0	0	0
Other assets	<u>0</u>	<u>0</u>	<u>0</u>
Total assets	\$ <u>7,458</u>	\$ <u>17,531</u>	\$ <u>3,838</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Due to grant	\$ 0	\$ 0	\$ 0
Accounts payable	2,500	0	1,000
Due to other funds	0	0	0
Other accrued expenses	<u>0</u>	<u>0</u>	<u>0</u>
Total liabilities	2,500	0	1,000
Fund balance	<u>4,958</u>	<u>17,531</u>	<u>2,838</u>
Total liabilities and fund balance	\$ <u>7,458</u>	\$ <u>17,531</u>	\$ <u>3,838</u>

Statement B-30

				Totals (Memorandum Only)	
<u>II-A 8%</u>	<u>5% inc.</u>	<u>Title III-F</u>	<u>Welfare to Work</u>	<u>1999</u>	<u>1998</u>
\$ 1,072	\$ 1,331	\$ 3,659	\$ 1,593	\$ 32,892	\$ 6,012
0	0	2,500	0	6,000	53,670
0	0	0	0	90	537
0	0	0	0	0	179
<u>0</u>	<u>0</u>	<u>116</u>	<u>0</u>	<u>116</u>	<u>202</u>
<u>\$ 1,072</u>	<u>\$ 1,331</u>	<u>\$ 6,275</u>	<u>\$ 1,593</u>	<u>\$ 39,098</u>	<u>\$ 60,600</u>

\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	2,500	0	6,000	54,358
0	0	0	0	0	1,262
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	2,500	0	6,000	55,620
<u>1,072</u>	<u>1,331</u>	<u>3,775</u>	<u>1,593</u>	<u>33,098</u>	<u>4,980</u>
<u>\$ 1,072</u>	<u>\$ 1,331</u>	<u>\$ 6,275</u>	<u>\$ 1,593</u>	<u>\$ 39,098</u>	<u>\$ 60,600</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA

Combining Statements of Revenues, Expenditures, and
Changes in Fund Balance
Year ended December 31, 1999
with comparative totals for 1998

	Title <u>II-A</u>	Title <u>II-B</u>	Title <u>II-C</u>
Revenues	\$ <u>745,859</u>	\$ <u>647,219</u>	\$ <u>245,322</u>
Expenditures:			
Program costs	586,021	557,394	200,066
Administration expenses	<u>156,016</u>	<u>72,308</u>	<u>41,821</u>
Total expenditures:	<u>742,037</u>	<u>629,702</u>	<u>241,887</u>
Excess revenues (deficit) over expenditures	3,822	17,517	3,435
Fund Balance:			
Balance (deficit) at beginning of year	<u>1,136</u>	<u>14</u>	<u>(597)</u>
Balance (deficit) at end of year	\$ <u><u>4,958</u></u>	\$ <u><u>17,531</u></u>	\$ <u><u>2,838</u></u>

Statement B-31

<u>II-A 8%</u>	<u>5% Inc.</u>	<u>Title III-F</u>	<u>Welfare to Work</u>	<u>Totals (Memorandum Only)</u>	
				<u>1999</u>	<u>1998</u>
\$ <u>52,929</u>	\$ <u>29,900</u>	\$ <u>859,793</u>	\$ <u>515,050</u>	\$ <u>3,096,072</u>	\$ <u>2,548,339</u>
42,371	0	750,868	454,437	2,591,157	2,104,312
<u>14,185</u>	<u>29,078</u>	<u>105,232</u>	<u>58,157</u>	<u>476,797</u>	<u>451,727</u>
<u>58,556</u>	<u>29,078</u>	<u>856,100</u>	<u>512,594</u>	<u>3,067,954</u>	<u>2,556,039</u>
(3,627)	822	3,693	2,456	28,118	(7,700)
<u>4,699</u>	<u>509</u>	<u>82</u>	<u>(863)</u>	<u>4,980</u>	<u>12,680</u>
\$ <u>1,072</u>	\$ <u>1,331</u>	\$ <u>3,775</u>	\$ <u>1,593</u>	\$ <u>33,098</u>	\$ <u>4,980</u>

Statement B-32

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-A
Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 4,868	\$ 800
Due from grantor	2,500	9,670
Prepaid expenses	<u>90</u>	<u>537</u>
Total assets	<u>\$ 7,458</u>	<u>\$ 11,007</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 2,500	\$ 9,670
Due to other funds	0	201
Other accrued expenses	<u>0</u>	<u>0</u>
Total liabilities	2,500	9,871
Fund balance, restricted to uses authorized by the grant	<u>4,958</u>	<u>1,136</u>
Total liabilities and fund balance	<u>\$ 7,458</u>	<u>\$ 11,007</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-A
 Statements of Revenues, Expenditures, and
 Changes in Fund Balance
 For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>745,859</u>	\$ <u>660,241</u>
Total revenues	<u>745,859</u>	<u>660,241</u>
Expenditures:		
Program costs	586,021	537,320
Administration	<u>156,016</u>	<u>124,901</u>
Total expenditures	<u>742,037</u>	<u>662,221</u>
Excess (deficit) revenues over expenditures	3,822	(1,980)
Fund Balance:		
Balance at beginning of year	<u>1,136</u>	<u>3,116</u>
Balance at end of year, restricted to uses authorized by the grant	\$ <u><u>4,958</u></u>	\$ <u><u>1,136</u></u>

Statement B-34

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-A

Statement of Fiscal Year 1998 Appropriations (Budget) for Which Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 727,359	\$ 727,359	\$ 0
Total income:	<u>727,359</u>	<u>727,359</u>	<u>0</u>
Expenditures:			
Program costs	581,887	581,887	0
Administration	<u>145,472</u>	<u>145,472</u>	<u>0</u>
Total expenditures	<u>727,359</u>	<u>727,359</u>	<u>0</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-A

Statement of Fiscal Year 1999 Appropriations (Budget) for Which Actual Revenues and Expenditures were Incurred during the Year ended December 31, 1999

	Appropriation for the Fiscal <u>Year 1999</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
LaSalle Parish Police Jury	\$ <u>675,244</u>	\$ <u>160,500</u>	\$ <u>514,744</u>
Total income	<u>675,244</u>	<u>160,500</u>	<u>514,744</u>
Expenditures:			
Program costs	526,690	105,438	421,252
Administration	<u>148,554</u>	<u>50,104</u>	<u>98,450</u>
Total expenditures	<u>675,244</u>	<u>155,542</u>	<u>519,702</u>
Excess revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>4,958</u></u>	\$ <u><u>4,958</u></u>

Statement B-36

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-B

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 17,531	\$ 14
Due from grant	<u>0</u>	<u>0</u>
Total assets	<u>\$ 17,531</u>	<u>\$ 14</u>
LIABILITIES AND FUND BALANCE		
Accrued expenses	\$ 0	\$ 0
Fund balance, restricted to uses authorized by the grant	<u>17,531</u>	<u>14</u>
Total liabilities and fund balance	<u>\$ 17,531</u>	<u>\$ 14</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-B

Statements of Revenues, Expenditures, and
Changes in Fund Balance

For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>647,219</u>	\$ <u>709,031</u>
 Expenditures:		
Program costs	557,394	601,882
Administration	<u>72,308</u>	<u>107,369</u>
Total expenditures	<u>629,702</u>	<u>709,251</u>
Excess (deficit) revenues over expenditures	17,517	(220)
Fund balance at beginning of year	<u>14</u>	<u>234</u>
Fund balance at end of year, restricted to uses authorized by the grant	\$ <u><u>17,531</u></u>	\$ <u><u>14</u></u>

Statement B-38

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-B

Statement of Fiscal Year 1998 Appropriations (Budget) for Which
Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Variance
Grant revenues			
LaSalle Parish Police Jury	\$ 705,219	\$ 705,219	\$ 0
Expenditures:			
Program costs	599,436	599,436	0
Administration	105,783	105,783	0
Total current expenditures	705,219	705,219	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-B

Statement of Fiscal Year 1999 Appropriations (Budget) for Which
Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999

	Appropriation for the Fiscal <u>Year 1999</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ <u>642,316</u>	\$ <u>551,000</u>	\$ <u>91,316</u>
Expenditures:			
Program costs	533,123	466,830	66,293
Administration	<u>109,193</u>	<u>66,639</u>	<u>42,554</u>
Total current expenditures	<u>642,316</u>	<u>533,469</u>	<u>108,847</u>
Excess revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>17,531</u></u>	\$ <u><u>17,531</u></u>

Statement B-40

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-C

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 2,838	\$ 0
Due from grantor	<u>1,000</u>	<u>3,200</u>
Total assets	<u>\$ 3,838</u>	<u>\$ 3,200</u>
LIABILITIES AND FUND BALANCE		
Accounts payable	\$ 1,000	\$ 3,653
Due to other funds	0	144
Fund balance (deficit), restricted to uses authorized by the grant	<u>2,838</u>	<u>(597)</u>
Total liabilities and fund balance	<u>\$ 3,838</u>	<u>\$ 3,200</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-C

Statements of Revenues, Expenditures, and
Changes in Fund Balance

For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>245,322</u>	\$ <u>210,834</u>
Expenditures:		
Program costs	200,066	172,884
Administration	<u>41,821</u>	<u>41,669</u>
Total expenditures	<u>241,887</u>	<u>214,553</u>
Excess (deficit) revenues over expenditures	3,435	(3,719)
Fund balance at beginning of year	<u>(597)</u>	<u>3,122</u>
Fund balance (deficit) at end of year, restricted to uses authorized by the grant	\$ <u><u>2,838</u></u>	\$ <u><u>(597)</u></u>

Statement B-42

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-C

Statement of Fiscal Year 1998 Appropriations (Budget) for Which
Actual Revenues and Expenditures were Completed during the Year ended December 31, 1998

	Appropriation for the Fiscal Year 1998	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ 106,522	\$ 106,522	\$ 0
Total income	106,522	106,522	0
Expenditures:			
Program costs	85,218	85,218	0
Administration	21,304	21,304	0
Total expenditures	106,522	106,522	0
Excess revenues over expenditures	\$ 0	\$ 0	\$ 0

LASALLE COMMUNITY ACTION ASSOCIATION, INC.
 JTPA Title II-C (II-B to IIC Transfer)
 Statement of Fiscal Year 1999 Appropriations (Budget) for Which
 Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999

	Appropriation for the Fiscal <u>Year 1999</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
LaSalle Parish Police Jury	\$ 150,000	\$ 150,000	\$ 0
Total income	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Expenditures:			
Program costs	120,000	120,000	0
Administration	<u>30,000</u>	<u>30,000</u>	<u>0</u>
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Statement B-44

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title II-C (II-B to IIC Transfer)

Statement of Fiscal Year 1999 Appropriations (Budget) for Which
Actual Revenues and Expenditures were Incurred during the Year ended December 31, 1999

	Appropriation for the Fiscal <u>Year 2000</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
LaSalle Parish Police Jury	\$ <u>150,000</u>	\$ <u>73,000</u>	\$ <u>(77,000)</u>
Total income	<u>150,000</u>	<u>73,000</u>	<u>(77,000)</u>
Expenditures:			
Program costs	117,000	66,434	50,566
Administration	<u>33,000</u>	<u>3,728</u>	<u>29,272</u>
Total expenditures	<u>150,000</u>	<u>70,162</u>	<u>79,838</u>
Excess (deficit) revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>2,838</u></u>	\$ <u><u>2,838</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Eight Percent
Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 1,072	\$ 4,699
Due from grant	<u>0</u>	<u>23,600</u>
Total assets	\$ <u>1,072</u>	\$ <u>28,299</u>
LIABILITIES AND FUND BALANCE		
Accounts payable	\$ 0	\$ 23,600
Fund balance, restricted to uses authorized by the grant	<u>1,072</u>	<u>4,699</u>
Total liabilities and fund balance	\$ <u>1,072</u>	\$ <u>28,299</u>

Statement B-46

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Eight Percent
Statements of Revenues, Expenditures, and
Changes in Fund Balance
For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
Louisiana Department of Education	\$ <u>52,929</u>	\$ <u>84,247</u>
Expenditures:		
Program costs	42,371	66,903
Administration	<u>14,185</u>	<u>13,420</u>
Total expenditures	<u>56,556</u>	<u>80,323</u>
Excess (deficit) revenues over expenditures	(3,627)	3,924
Fund balance at beginning of year	<u>4,699</u>	<u>775</u>
Fund balance at end of year, restricted to uses authorized by the grant	\$ <u><u>1,072</u></u>	\$ <u><u>4,699</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Eight Percent

Statement of Fiscal Year 1998/1999 Appropriation and Actual Revenues and Expenditures to Date
For the Period Ended December 31, 1999

	<u>Fiscal Year 1998/1999 Appropriation</u>	<u>Received and Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	\$ 70,529	\$ 70,529	\$ 0
Expenditures:			
Program costs	56,423	56,423	0
Administration	14,106	14,106	0
Total current expenditures	70,529	70,529	0
Excess (deficit) revenues over expenditures	\$ 0	\$ 0	\$ 0

Statement B-48

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Eight Percent

Statement of Fiscal Year 1999/2000 Appropriation and Actual Revenues and Expenditures to Date
For the Period Ended December 31, 1999

	<u>Fiscal Year 1999/2000 Appropriation</u>	<u>Received and Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	\$ <u>65,520</u>	\$ <u>22,000</u>	\$ <u>43,520</u>
Expenditures:			
Program costs	<u>52,416</u>	<u>15,357</u>	<u>37,059</u>
Administration	<u>13,104</u>	<u>5,571</u>	<u>7,533</u>
Total current expenditures	<u>65,520</u>	<u>20,928</u>	<u>44,592</u>
Excess (deficit) revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>1,072</u></u>	\$ <u><u>1,072</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Incentive Grant - 5%
 Balance Sheets
 December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 1,331	\$ 307
Due from grantor	0	100
Other assets	<u>0</u>	<u>202</u>
Total assets	<u>\$ 1,331</u>	<u>\$ 609</u>
LIABILITIES AND FUND BALANCE		
Accounts payable	\$ 0	\$ 100
Fund balance, restricted to uses authorized by the grant	<u>1,331</u>	<u>509</u>
Total liabilities and fund balance	<u>\$ 1,331</u>	<u>\$ 609</u>

Statement B-50

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Incentive Grant - 5%
Statements of Revenues, Expenditures, and
Changes in Fund Balance
For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>29,900</u>	\$ <u>24,100</u>
Expenditures:		
Program costs	0	0
Administration	<u>29,078</u>	<u>25,523</u>
Total expenditures	<u>29,078</u>	<u>25,523</u>
Excess (deficit) revenues over expenditures	822	(1,423)
Fund balance at beginning of year	<u>509</u>	<u>1,932</u>
Fund balance at end of year, restricted to uses authorized by the grant	\$ <u><u>1,331</u></u>	\$ <u><u>509</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Incentive Grant - 5%

Statement of Fiscal Year 1996/1997 Appropriation and Actual Revenues and Expenditures to Date
For the Period Ended December 31, 1999

	<u>Fiscal Year 1995/1996 Appropriation</u>	<u>Received and Expended to Date</u>	<u>Balance</u>
Grant revenues			
LaSalle Parish Police Jury	\$ 36,949	\$ 36,949	\$ 0
Expenditures:			
Program costs	0	0	0
Administration	36,949	36,949	0
Total current expenditures	36,949	36,949	0
Excess (deficit) revenues over expenditures	\$ 0	\$ 0	\$ 0

Statement B-52

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Incentive Grant - 5%

Statement of Fiscal Year 1998/1999 Appropriation and Actual Revenues and Expenditures to Date
For the Period Ended December 31, 1999

	<u>Fiscal Year 1998/1999 Appropriation</u>	<u>Received and Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	\$ <u>37,247</u>	\$ <u>17,051</u>	\$ <u>20,196</u>
Expenditures:			
Program costs	0	0	0
Administration	<u>37,247</u>	<u>15,720</u>	<u>21,527</u>
Total current expenditures	<u>37,247</u>	<u>15,720</u>	<u>21,527</u>
Excess (deficit) revenues over expenditures	\$ <u>0</u>	\$ <u>1,331</u>	\$ <u>1,331</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title III-F

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 3,659	\$ 192
Due from grant	2,500	16,000
Other Assets	<u>116</u>	<u>0</u>
Total assets	\$ <u><u>6,275</u></u>	\$ <u><u>16,192</u></u>
LIABILITIES AND FUND BALANCE		
Due to other funds	\$ 0	\$ 110
Accounts payable	2,500	16,000
Fund balance (Deficit)	<u>3,775</u>	<u>82</u>
Total liabilities and fund balance	\$ <u><u>6,275</u></u>	\$ <u><u>16,192</u></u>

Statement B-54

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

JTPA Title III-F

Statements of Revenues, Expenditures, and
Changes in Fund Balance

For the Years Ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>859,793</u>	\$ <u>775,786</u>
Expenditures:		
Program costs	750,868	668,212
Administration	<u>105,232</u>	<u>110,993</u>
Total expenditures	<u>856,100</u>	<u>779,205</u>
Excess (deficit) revenues over expenditures	3,693	(3,419)
Fund balance at beginning of year	<u>82</u>	<u>3,501</u>
Fund balance (deficit) at end of year	\$ <u><u>3,775</u></u>	\$ <u><u>82</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Title III-F

Statement of Fiscal Year 1998 Appropriation and Actual Revenues and Expenditures to Date
For the Period Ended December 31, 1999

	<u>Fiscal; Year 1998</u> <u>Appropriation</u>	<u>Received and</u> <u>Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	\$ <u>879,293</u>	\$ <u>879,293</u>	\$ <u>0</u>
Expenditures:			
Program costs	779,310	779,310	0
Administration	<u>99,983</u>	<u>99,983</u>	<u>0</u>
Total current expenditures	<u>879,293</u>	<u>879,293</u>	<u>0</u>
Excess (deficit) revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

Statement B-56

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Title III-F

Statement of Fiscal Year 1999 Appropriation and Actual Revenues and Expenditures to Date
For the Period Ended December 31, 1999

	Fiscal; Year 1999 <u>Appropriation</u>	Received and <u>Expended to Date</u>	<u>Balance</u>
Grant revenues			
Louisiana Department of Education	\$ <u>651,458</u>	\$ <u>235,500</u>	\$ <u>415,958</u>
Expenditures:			
Program costs	554,118	178,365	375,753
Administration	<u>97,340</u>	<u>53,360</u>	<u>43,980</u>
Total current expenditures	<u>651,458</u>	<u>231,725</u>	<u>419,733</u>
Excess (deficit) revenues over expenditures	\$ <u><u>0</u></u>	\$ <u><u>3,775</u></u>	\$ <u><u>3,775</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Welfare to Work
Balance Sheet
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 1,593	\$ 0
Due from grantor	0	1,100
Travel advance	<u>0</u>	<u>179</u>
Total assets	<u>\$ 1,593</u>	<u>\$ 1,279</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 0	\$ 1,335
Due to other funds	<u>0</u>	<u>807</u>
Total liabilities	0	2,142
Fund balance (deficit), restricted to uses authorized by the grant	<u>1,593</u>	<u>(863)</u>
Total liabilities and fund balance	<u>\$ 1,593</u>	<u>\$ 1,279</u>

Statement B-58

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Welfare to Work
Statements of Revenues, Expenditures, and
Changes in Fund Balance
For the Year ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LaSalle Parish Police Jury	\$ <u>515,050</u>	\$ <u>84,100</u>
Total revenues	<u>515,050</u>	<u>84,100</u>
Expenditures:		
Program costs	454,437	57,111
Administration	<u>58,157</u>	<u>27,852</u>
Total expenditures	<u>512,594</u>	<u>84,963</u>
Excess (deficit) revenues over expenditures	2,456	(863)
Fund Balance:		
Balance at beginning of year	<u>(863)</u>	<u>0</u>
Balance (deficit) at end of year, restricted to uses authorized by the grant	\$ <u><u>1,593</u></u>	\$ <u><u>(863)</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Welfare to Work

Statement of Fiscal Year 1998 Appropriations (Budget) for Which
Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999

	Appropriation for the Fiscal <u>Year 1998</u>	Total <u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Grant revenues:			
LaSalle Parish Police Jury	\$ 584,650	\$ 584,650	\$ 0
<i>Total income</i>	<u>584,650</u>	<u>584,650</u>	<u>0</u>
Expenditures:			
Program costs	498,641	498,641	0
Administration	<u>86,009</u>	<u>86,009</u>	<u>0</u>
<i>Total expenditures</i>	<u>584,650</u>	<u>584,650</u>	<u>0</u>
Excess (deficit) revenues over expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Statement B-60

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Welfare to Work

Statement of Fiscal Year 1999 Appropriations (Budget) for Which
Actual Revenues and Expenditures were Completed during the Year ended December 31, 1999

	Appropriation for the Fiscal Year 1999	Total Actual	Favorable (Unfavorable) Variance
Grant revenues:			
LaSalle Parish Police Jury	\$ <u>553,185</u>	\$ <u>14,500</u>	\$ <u>538,685</u>
Total income	<u>553,185</u>	<u>14,500</u>	<u>538,685</u>
Expenditures:			
Program costs	470,207	12,907	457,300
Administration	<u>82,978</u>	<u>86,009</u>	<u>(3,031)</u>
Total expenditures	<u>553,185</u>	<u>98,916</u>	<u>454,269</u>
Excess (deficit) revenues over expenditures	\$ <u>0</u>	\$ <u>(84,416)</u>	\$ <u>(84,416)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

LIHEAP - Energy Assistance
Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 8,045	\$ 0
Due from other fund	<u>4,233</u>	<u>0</u>
Total assets	<u>\$ 12,278</u>	<u>\$ 0</u>
LIABILITIES AND FUND BALANCE		
Accrued Expenses	\$ 4,173	\$ 0
Fund balance	<u>8,105</u>	<u>0</u>
Total liabilities and fund balance	<u>\$ 12,278</u>	<u>\$ 0</u>

Statement B-62

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

LIHEAP - Energy Assistance
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
Louisiana Office of Community Services	\$ <u>264,625</u>	\$ <u>533,312</u>
Current expenditures:		
Personnel	6,622	7,614
Fringe benefits	679	923
Supplies	2,488	1,415
Utilities	238,645	373,245
Cooling assistance	0	117,479
Other	<u>8,086</u>	<u>32,636</u>
Total expenditures	<u>256,520</u>	<u>533,312</u>
Excess revenues over expenditures	8,105	0
Fund balance:		
Balance at beginning of year	<u>0</u>	<u>0</u>
Balance at end of year	<u>\$ 8,105</u>	<u>\$ 0</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

LIHEAP - Energy Assistance
Statement of Budgeted and Actual Revenues,
Expenditures and Changes in Fund Balance
For the Program Year ended December 31, 1998

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Grant revenues:			
LA Office of Community Services	\$ 264,625	\$ 264,625	\$ 0
Current expenditures:			
Personnel	6,636	6,622	14
Fringe benefits	945	679	266
Supplies	3,000	2,488	512
Utilities	248,585	238,645	9,940
Cooling assistance	0	0	0
Other	5,459	8,086	(2,627)
Total expenditures	<u>264,625</u>	<u>256,520</u>	<u>8,105</u>
Excess revenues over expenditures	0	8,105	8,105
Fund transfers in (out):			
Transfers to General Fund	<u>0</u>	<u>(1,311)</u>	<u>(1,311)</u>
Excess (deficit) revenues and transfers over expenditures	<u>\$ 0</u>	<u>\$ 6,794</u>	<u>\$ 6,794</u>

Statement B-64

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Medicaid Fund
Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ <u>683</u>	\$ <u>0</u>
Total assets	\$ <u><u>683</u></u>	\$ <u><u>0</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 0	\$ 1,885
Due to other fund	<u>11,216</u>	<u>0</u>
Total liabilities	11,216	1,885
Fund balance (deficit) at end of period, restricted to uses authorized by the grant and/or fund	<u>(10,533)</u>	<u>(1,885)</u>
Total liabilities and fund balance	\$ <u><u>683</u></u>	\$ <u><u>0</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Medicaid Fund

Statements of Revenues, Expenditures and
Changes in Fund Balance

For the Year ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LA Department of the Treasury	\$ <u>18,088</u>	\$ <u>17,990</u>
Current expenditures		
Personnel	21,325	16,579
Fringe benefits	3,475	1,974
Travel	25	638
Supplies	4	878
Rent	956	882
Utilities	675	577
Phone	183	143
Publications	0	93
Maintenance	<u>93</u>	<u>0</u>
Total expenditures	<u>26,736</u>	<u>21,764</u>
Excess (deficit) revenues over expenditures	(8,648)	(3,774)
Fund balance at beginning of period	<u>(1,885)</u>	<u>1,889</u>
Fund balance (deficit) at end of period, restricted to uses authorized by the grant and/or fund	\$ <u><u>(10,533)</u></u>	\$ <u><u>(1,885)</u></u>

Statement B-66

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Needy Family Program
Balance Sheets
December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 1,512	\$ 1,553
Due from other fund	<u>58</u>	<u>0</u>
Total assets	<u>\$ 1,570</u>	<u>\$ 1,553</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 0	\$ 86
Due to other fund	<u>0</u>	<u>110</u>
Total liabilities	0	196
Balance at end of year, restricted to uses authorized by the grant and/or fund	<u>1,570</u>	<u>1,357</u>
Total liabilities and fund balance	<u>\$ 1,570</u>	<u>\$ 1,553</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Needy Family Program
 Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
Louisiana Department of Agriculture	\$ <u>14,667</u>	\$ <u>17,367</u>
Current expenditures:		
Personnel	9,979	11,490
Fringe benefits	1,327	2,280
Travel	1,909	2,158
Supplies	406	458
Other	<u>833</u>	<u>760</u>
Total expenditures	<u>14,454</u>	<u>17,146</u>
Excess (deficit) revenues over expenditures	213	221
Fund balance:		
Balance at beginning of year	<u>1,357</u>	<u>1,136</u>
Balance at end of year, restricted to uses authorized by the grant and/or fund	\$ <u><u>1,570</u></u>	\$ <u><u>1,357</u></u>

Statement B-68

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Catahoula Parish

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 0	\$ 0
Due from grant	0	1,008
Due from other fund	349	0
Prepaid expense	<u>0</u>	<u>162</u>
Total assets	<u>\$ 349</u>	<u>\$ 1,170</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ <u>2,026</u>	\$ <u>2,349</u>
Total liabilities	2,026	2,349
Fund balance (deficit), restricted to uses authorized by the grant and/or fund	<u>(1,677)</u>	<u>(1,179)</u>
Total liabilities and fund balance	<u>\$ 349</u>	<u>\$ 1,170</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Catahoula Parish
 Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LA Department of Social Services	\$ <u>8,216</u>	\$ <u>10,582</u>
 <i>Current expenditures</i>		
Personnel	4,863	5,892
Fringe benefits	737	969
Van maintenance	1,912	2,131
Van repairs	472	1,858
Van insurance	164	2,344
Equipment	0	0
Operating services	<u>566</u>	<u>372</u>
 Total expenditures	<u>8,714</u>	<u>13,566</u>
 Excess (deficit) revenues over expenditures	(498)	(2,984)
 Fund balance at beginning of period	<u>(1,179)</u>	<u>1,805</u>
 Fund balance (deficit) at end of period, restricted to uses authorized by the grant and/or fund	\$ <u><u>(1,677)</u></u>	\$ <u><u>(1,179)</u></u>

Statement B-70

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Catahoula Parish
Statement of Budgeted and Actual Revenues and Expenditures
For the Program Year ended June 30, 1999

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
LA Department of Social Services	\$ 15,000	\$ 9,658	\$ (5,342)
Expenditures:			
Personnel	7,800	5,702	2,098
Fringe benefits	2,988	858	2,130
Vehicle maintenance and supplies	1,800	2,717	(917)
Vehicle repairs	1,000	1,257	(257)
Vehicle insurance	1,280	1,226	54
Other	132	567	(435)
Total expenditures	<u>15,000</u>	<u>12,327</u>	<u>2,673</u>
Excess revenues over expenditures	\$ <u>0</u>	\$ <u>(2,669)</u>	\$ <u>(2,669)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Concordia Parish

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 8,109	23,437
Due from grant	0	453
Due from other funds	2,274	0
Prepaid expense	<u>0</u>	<u>723</u>
Total assets	\$ <u>10,383</u>	\$ <u>24,613</u>
 LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to other funds	\$ 2,022	\$ 0
Accounts payable	<u>0</u>	<u>4,453</u>
Total liabilities	2,022	4,453
Fund balance, restricted to uses authorized by the grant and/or fund	<u>8,361</u>	<u>24,160</u>
Total liabilities and fund balance	\$ <u>10,383</u>	\$ <u>28,613</u>

Statement B-72

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Concordia Parish
Statements of Revenues, Expenditures and
Changes in Fund Balance
For the Year ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LA Department of Social Services	\$ <u>60,391</u>	\$ <u>72,223</u>
Current expenditures		
Personnel	44,196	33,039
Fringe benefits	6,404	5,312
Travel	0	65
Operating services	10,532	9,066
Supplies and postage	1,107	238
Telephone	1,241	734
Vehicle maintenance and supplies	5,778	1,625
Vehicle insurance	1,295	7,499
Other	<u>5,637</u>	<u>0</u>
Total expenditures	<u>76,190</u>	<u>57,578</u>
Excess (deficit) revenues over expenditures	(15,799)	14,645
Fund balance at beginning of period	<u>24,160</u>	<u>9,515</u>
Fund balance at end of period, restricted to uses authorized by the grant and/or fund	\$ <u><u>8,361</u></u>	\$ <u><u>24,160</u></u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Concordia Parish
 Statement of Budgeted and Actual Revenues and Expenditures
 For the Program Year ended June 30, 1999

	Approved <u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable) <u>Variance</u>
Revenues:			
LA Department of Social Services	\$ 35,000	\$ 65,485	\$ 30,485
Expenditures:			
Personnel	18,800	40,105	(21,305)
Fringe benefits	3,358	6,413	(3,055)
Supplies and postage	550	619	(69)
Telephone	800	1,038	(238)
Vehicle repairs, maintenance and supplies	3,692	6,051	(2,359)
Vehicle insurance	4,100	4,747	(647)
Operating services	3,700	10,400	(6,700)
Travel	0	65	(65)
Other	0	3,485	(3,485)
Total expenditures	<u>35,000</u>	<u>72,923</u>	<u>(37,923)</u>
Excess revenues over expenditures	<u>\$ 0</u>	<u>\$ (7,438)</u>	<u>\$ (7,438)</u>

Statement B-74

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Grant Parish

Balance Sheets

December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ 0	\$ 0
Due from grant	0	244
Due from other funds	331	0
Prepaid expense	<u>0</u>	<u>195</u>
Total assets	\$ <u>331</u>	\$ <u>439</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accrued Expenses	\$ 325	\$ 0
Due to other fund	0	40
Accounts payable	<u>1,083</u>	<u>648</u>
Total liabilities	1,408	688
Fund balance (deficit)	<u>(1,077)</u>	<u>(249)</u>
Total liabilities and fund balance	\$ <u>331</u>	\$ <u>439</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Grant Parish
 Statements of Revenues, Expenditures and
 Changes in Fund Balance
 For the Years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Grant revenues:		
LA Department of Social Services	\$ <u>17,139</u>	\$ <u>19,650</u>
Total grant revenues	<u>17,139</u>	<u>19,650</u>
 Current expenditures		
Personnel	13,035	11,400
Fringe benefits	1,524	1,277
Operating services	0	428
Travel	205	0
Financial audit	325	325
Supplies and postage	222	313
Utilities	566	1,108
Phone	580	602
Vehicle maintenance and supplies	0	0
Equipment	812	3,594
Building expense	698	486
 Total expenditures	<u>17,967</u>	<u>19,533</u>
 Excess revenues over expenditures	(828)	117
 Fund balance (deficit) at beginning of period	<u>(249)</u>	<u>(366)</u>
 Fund balance (deficit) at end of period	<u>\$ (1,077)</u>	<u>\$ (249)</u>

Statement B-76

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Project Independence - Grant Parish
Statement of Budgeted and Actual Revenues and Expenditures
For the Program Year ended June 30, 1999

	<u>Approved Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:			
LA Department of Social Services	\$ 40,292	\$ 17,578	\$ 22,714
The Rapides Foundation (returned to grantor)	0	0	0
Total grant revenues	<u>40,292</u>	<u>17,578</u>	<u>22,714</u>
Expenditures:			
Personnel	14,202	12,120	2,082
Fringe benefits	1,728	1,359	369
Operating services	1,600	225	1,375
Travel	1,200	78	1,122
Supplies	2,370	567	1,803
Phone	504	696	(192)
Van maintenance and repairs	1,600	0	1,600
Utilities	1,200	958	242
Postage	128	0	128
Equipment	14,000	538	13,462
Audit	650	325	325
Building expense	1,110	706	404
Total expenditures	<u>40,292</u>	<u>17,572</u>	<u>22,720</u>
Excess (deficit) revenues over expenditures	\$ <u>0</u>	\$ <u>6</u>	\$ <u>(6)</u>

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Welfare to Work - Project Independence

Balance Sheet

December 31, 1999

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash in bank	\$ <u>2,397</u>	\$ <u>0</u>
Total assets	\$ <u><u>2,397</u></u>	\$ <u><u>0</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Due to other funds	\$ <u>2,397</u>	\$ <u>0</u>
Total liabilities	2,397	0
Fund balance (deficit), restricted to uses authorized by the grant	<u>0</u>	<u>0</u>
Total liabilities and fund balance	\$ <u><u>2,397</u></u>	\$ <u><u>0</u></u>

Statement B-78

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Welfare to Work - Project Independence
Statements of Revenues, Expenditures, and
Changes in Fund Balance
For the Year ended December 31, 1999

	<u>1999</u>	<u>1998</u>
Grant revenues:		
Grant revenues	\$ <u>2,397</u>	\$ <u>0</u>
Total revenues:	<u>2,397</u>	<u>0</u>
Expenditures:		
Wages	2,026	0
Fringe Benefits	<u>371</u>	<u>0</u>
Total expenditures	<u>2,397</u>	<u>0</u>
Excess (deficit) revenues over expenditures	0	0
Fund Balance:		
Balance at beginning of year	<u>0</u>	<u>0</u>
Balance (deficit) at end of year, restricted to uses authorized by the grant	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
612 BARKSDALE BOULEVARD
BOSSIER CITY, LOUISIANA 71111

AR-2

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
(318) 742-5238
FAX (318) 742-5766

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDIT STANDARDS

The Board of Directors,
LaSalle Community Action Association, Inc.
Harrisonburg, Louisiana

I have audited the financial statements of the LaSalle Community Action Association, Inc. as of year ended December 31, 1999, and have issued my report thereon dated June 28, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the LaSalle Community Action Association, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the LaSalle Community Action Association, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving control over financial reporting and its operation that I consider to be material weakness.

This report is intended solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Jan T. Bates

June 4, 1999

James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
612 BARKSDALE BOULEVARD
BOSSIER CITY, LOUISIANA 71111

AR-3

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
(318) 742-5238
FAX (318) 742-5766

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

The Board of Directors,
LaSalle Community Action Association, Inc.
Harrisonburg, Louisiana

Compliance

I have audited the compliance of LaSalle Community Action Association, Inc. with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1999. LaSalle Community Action Association, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of LaSalle Community Action Association, Inc.'s management. My responsibility is to express an opinion on LaSalle Community Action Association, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about LaSalle Community Action Association, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of LaSalle Community Action Association, Inc.'s compliance with those requirements.

In my opinion, LaSalle Community Action Association, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

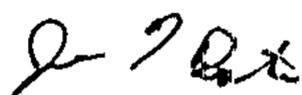
Internal Control Over Compliance

The management of LaSalle Community Action Association, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered LaSalle Community Action Association, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of

one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information of management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "J. P. [unclear]".

June 28, 2000

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Expenditures of Federal Funds

For the Year ended December 31, 1999

Federal Grantor: Pass-Through Grantor/Program Title	Federal CFDA Number	Expenditures
Department of Agriculture:		
LA Dept. of Education/Head Start, Food Reimbursement	10.558	\$ 172,833
LA Dept. of Agriculture/Needy Family	10.568	14,454
LA Dept. of Social Services/Head Start Summer Child Care Program	10.559	156,144
Total - Department of Agriculture		343,431
Department of Health and Human Services:		
U.S. Treasury/Head Start	93.600	1,649,182
LA Dept. of Health and Hospitals/Medicaid	93.600	26,736
LA Dept. of Social Services/Project Independence	13.781	105,268
LA Dept. of Social Services/LIHEAP Weatherization Block Grant	13.818	256,520
Total - Department of Health and Human Services		2,037,706
Department of Housing and Urban Development:		
Catahoula Parish Police Jury/Lower Income Housing Program (Section 8-Existing Housing and State Agency Program)	14.156	85,228
LA Dept. of Employment and Training/Community Service Block Grant Program-Entitlement Grants	14.219	298,968
Total - Department of Housing and Urban Development		384,196
Department of Labor:		
Program II-A	17.246	742,037
Program II-B	17.246	629,702
Program II-C	17.246	241,887
5%, Inc.	17.246	29,078
Program III-F	17.246	856,100
Welfare to Work	17.246	512,594
Total - Department of Labor		3,011,398
Department of Energy:		
LA Office of Social Services/Weatherization Assistance Program	81.042	281,703
Department of Education:		
LA Dept. of Education/II-A 8%	17.246	56,556
Federal Emergency Management Agency:		
United Way of America/Emergency Food and Shelter	53.503	56,986
Total Federal Assistance		\$ 6,171,976

The accompanying notes to Schedule of Financial Assistance are an integral part of this schedule

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Notes to Schedule of Expenditures of Federal Funds

December 31, 1999

(1) Basis of Presentation

The accompanying schedule of expenditures of federal funds includes the federal grant activity of the LaSalle Community Action Association, Inc., the reporting entity as defined in Note 1 to the general purpose financial statements of the LaSalle Community Action Association, Inc., which are included in another section of this comprehensive annual financial report.

(2) Basis of Accounting

The accompanying schedule of expenditures of federal funds is presented using the modified accrual basis of accounting, which is described in Note 1 to the general purpose financial statements of the LaSalle Community Action Association, Inc., which are included in another section of this comprehensive annual report.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Summary Schedule of Prior Audit Findings
December 31, 1999

There were no findings or question costs for the previous audit period ending December 31, 1998.

Schedule of Findings and Question Costs
December 31, 1999

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of LaSalle Community Action Association, Inc.
2. No reportable conditions are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of LaSalle Community Action Association, Inc. were disclosed during the audit.
4. No instances of reportable noncompliance material to each major program of LaSalle Community Action Association, Inc. were disclosed during the audit.
5. The programs tested as major programs were: (1) Head Start Program CFDA #93.600, Community Services Block Grant CFDA #93.569, and Department of Labor, JTPA Program CFDA #17.246.
6. The threshold for distinguishing Types A and B programs was \$300,000.
7. LaSalle Community Action Association, Inc. met the 50% coverage rule with no reason to make a determination whether the auditee qualifies as a low-risk auditee.

B. Findings - Financial Statements Audit

None

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Findings and Question Costs
December 31, 1999

Schedule of Prior Audit Findings For Louisiana Legislative Auditor
December 31, 1999

Summary Schedule of Prior Audit Findings

There were no findings in the previous audit for the year ended December 31, 1999.

There were no management letter comments in the previous audit for the year ended December 31, 1998.

LASALLE COMMUNITY ACTION ASSOCIATION, INC.

Schedule of Current Audit Findings For Louisiana Legislative Auditor
December 31, 1999

Corrective Action Plan for Current Year Audit Findings

There was no findings for the year ended December 31, 1999.

There were three management letter comments for the current audit year ended December 31, 1999, as follows:

Comments #1 through #3 - Accounting Department

1. There is no consistency in the recording of expenses within various program general ledgers.

Management's Response

The various program expenses will be charged to their appropriate general account and when necessary new accounts will be established.

2. The recording of interprogram transactions has not been performed on a timely basis.

Management's Response

The timely recording of interprogram transactions will be accomplished by leaving the general ledgers open and recording transactions in the period incurred.

3. Program checks have been written payable to the General Fund and held for a lengthy time.

Management's Response

Program checks payable to the General Fund will not be written until funds are available. Interfund receivables and payables will be utilized to record the transactions.

James T. Bates

CERTIFIED PUBLIC ACCOUNTANT
612 BARKSDALE BOULEVARD
BOSSIER CITY, LOUISIANA 71111

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
(318) 742-5238
FAX (318) 742-5766

Management Letter

Mrs Dorothy Oliver, Executive Director
LaSalle Community Action Association, Inc.
Harrisonburg, Louisiana

I have audited the financial statements of LaSalle Community Action Association, Inc. (the Association), for the year ended December 31, 1999, and have issued my report thereon dated June 28, 2000. In planning and performing the audit of the financial statements of the Association, I considered its internal control over financial reporting in order to determine the auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

During the audit the following items were noted involving internal control over financial reporting and other operational matters which appear to merit your attention for consideration to improve the internal control or operations of the Association. These comments have been discussed with the appropriate members of the staff.

Accounting Department

A function of the accounting department is to properly record on a consistent basis the transactions at the time they occur within the various program's general ledgers. The following items were noted during the audit that warrant the attention of management:

1. Consistent recording of expenses within the various program general ledgers: For example, some payroll expenses are being recorded in various expense accounts other than salaries and related payroll tax fringes are recorded in some programs in the salaries account and in other programs in a separate payroll tax fringe account. It is my recommendation that a consistent procedure be established in how expenses are to be recorded in all programs, for example salaries in salaries expense and payroll tax fringes in payroll tax fringe expense.
2. Timely recording of interprogram transactions: For example, program checks written to reimburse the General Fund recorded in the program in one period but not into the General Fund until the next. It is my recommendation that these transactions be recorded in the related general ledgers within the same time period.
3. Writing of program checks to the General Fund and holding them for a lengthy amount of time: There are numerous program checks written to the General Fund that have not been deposited into the general fund bank account. It is my recommendation that if the program does not have the funds available to reimburse the General Fund that a liability be recorded in the general ledger of the program and an asset within the general ledger of the General Fund until such time that the program has the funds available to write the check.

I express sincere thanks to the Association's personnel for the cooperation and assistance provided me during my audit. I am available to provide you assistance and consultation in the implementation of the above mentioned items. This letter is furnished solely for the use of management and the Board of Directors and is not intended to be used for any other purpose.

J. P. Ret

June 28, 2000